of schoolchildren, cut funds for education, and decimate senior citizens and veterans' health care.

The Speaker is planning a big speech and festivities celebrating the end of the 100 days of the contract on America. These Republican circus festivities may not be as entertaining as the real circus, but to paraphrase a very famous song, Mr. Speaker: "Where are the clowns and who are the clowns?"

Mr. Speaker, it looks like they are here.

PASSAGE OF THE TAX BILL HOLDS OUT HOPE FOR NEXT YEAR'S TAXPAYERS

(Mrs. SMITH of Washington asked and was given permission to address the House for 1 minute, and to revise and extend her remarks.)

Mrs. SMITH of Washington. Mr. Speaker, I want to talk to the folks at home, my clients that I left at home. I am a tax consultant, and at this time of the year I am usually up 24 hours a day practically helping people get through the maze of taxes and trying to explain to them why every year they keep going up and up and up.

I want to tell you next year what is going to happen when you have your tax return filed. It will be different than it is this year if this bill passes today.

First of all, when you get to the end, you are going to get to take \$500 off per child, but really that just means you get to keep \$500 of your hard-earned money that the Government is not going to take. You can buy a washing machine with it or you can take the kids to Disneyland, but you will spend the money and that will cause tax revenues to come into the economy. Do you trust you better to spend your money and spur the economy, or do you think it is better to have it go into the big buildings that are being built all the way around me here in Washington, DC, filling them with the bureaucracy? Which one is better? Which one is better for the economy? Which one can use the money, the Government or you who were going to sell or were about to sell that rental that you fixed up and you are holding it because you do not want it all to go away in taxes because of the huge tax increase that was passed in 1986 by this side of the aisle? I want to tell you that next year you can actually sell it and we will not keep all the money if we pass this legislation.

I encourage you to call your legislator and tell him, "Pass this middle class tax cut, and do it today."

FEDERAL WORKERS THREATENED WITH TAX INCREASES TO GIVE TAX CUTS TO OTHERS

(Mr. MORAN asked and was given permission to address the House for 1 minute, and to revise and extend his remarks.)

Mr. MORAN. Mr. Speaker, 1 hour ago we turned and faced this flag. We pledged allegiance to it, and we pledged liberty and justice for all.

Mr. Speaker, where is the justice when we take an average of \$5,000 from each of America's civil servants in order to pay a tax cut of about \$1,000 over the next 5 years to America's taxpayers? Where is the justice to increase taxes on America's civil servants and reduce their benefits in order to provide tax cuts for other people?

There is no justice, and there is no integrity, Mr. Speaker, when 8 years ago America's civil servants were faced with one of their most important decisions, the financial security of their wives and children when they retire, and we promised them we would never again change their retirement system.

Mr. Speaker, we are going to do that today. Where is the justice? Where is the integrity of this institution?

I urge my colleagues to vote against this tax cut bill and against the rule.

AN AVERSION TO TAX CUTS

(Mr. WALKER asked and was given permission to address the House for 1 minute.)

Mr. WALKER. Mr. Speaker, I do not know why Democrats hate employers, but they do. Just listen to what they say about tax cuts.

Ĭ do not know why Democrats hate middle-class two-earner families, but they do. Just listen to what they say about tax cuts.

I do not know why Democrats hate small business men and women, but they do. Just listen to what they say about tax cuts.

I do not know why Democrats hate success, but they do. Just listen to what they say about tax cuts.

I do not know why Democrats hate the guy who gets lucky and wins the lottery, but they do. Just listen to what they say about tax cuts.

Democrats start with the idea that everything earned by everybody is theirs to spend. Democrats believe that every tax is a good thing because it allows them to do what they see as good things, and they hate anyone who gets money back from their tax bill because it takes away from their ability to

Democrats love taxes. They hate to reduce taxes, and they hate the thought that there are Americans who would like to keep more of the money they earn for themselves.

THE RUPERT MURDOCH TAX BREAK

(Mr. DEUTSCH asked and was given permission to address the House for 1 minute, and to revise and extend his remarks.)

Mr. DEUTSCH. Mr. Speaker, this House passed legislation that provided for a \$63 million gift to Rupert Murdoch. It was done in the most slea-

zy, offensive way to this institution. And, yes, it was done.

Mr. ARCHER, what a shame on you, and what a shame on this institution, and what a shame on the Speaker that it was done.

We have the ability to correct what was done. Yesterday I attempted to offer a joint resolution to take out that obscene provision. I have tried to do that today. I have spoken to Mr. ARMEY this morning and asked for his consent, because it does require unanimous consent to take out that provision.

I urge you, my colleagues on the other side of the aisle, who talk in good faith about this institution and about how things need to change, to do in deed what your words have said. Mr. ARCHER, I ask you—you are sitting here right now—to do in deeds what your words and your Speaker have said, take out that provision.

MEMBER'S RESPONSE TO CHARGES INVOLVING TAX PROVISION

(Mr. ARCHER asked and was given permission to address the House for 1 minute.)

Mr. ARCHER. Mr. Speaker, the gentleman has used my name and violated the rules of the House because remarks are supposed to be addressed to the Speaker, not to individual Members, and, second, what he just said is totally distorted.

The amendment to which he refers was introduced in the conference committee by the Democratic Senator from Illinois, CAROL MOSELEY-BRAUN, and pushed by the—

Mr. DEUTŠCH. Mr. Speaker, will the gentleman yield?

Mr. SOLOMON. Regular order.

Mr. DEUTSCH. Mr. Speaker, will the gentleman yield?

The SPEAKER pro tempore (Mr. CAMP). Regular order has been called. The gentleman will suspend. Mr. ARCHER has the floor.

Mr. DEUTSCH. Mr. Speaker, will the gentleman yield to answer to the American people why you did what you did?

The SPEAKER pro tempore. The gentleman from Florida is out of order.

Mr. SOLOMON. Mr. Speaker, regular order.

Mr. ARCHER. Mr. Speaker, is anarchy acceptable procedure on the floor of the House? Is interruption and anarchy the basis on which we will conduct our business on the floor of the House? I hope not.

The SPEAKER pro tempore. The gentleman may not be interrupted. The gentleman from Texas may proceed.

Mr. ARCHER. Mr. Speaker, the gentleman has totally distorted what he spoke of. He should go to the Democrat Senator from Illinois, Senator CAROL MOSELEY-BRAUN, and ask her why she insisted and why the Senate insisted, in order to be able to get this conference report out, on this provision

being included. There was a real need for expedition to be able to give the self-employed taxpayers of this country the opportunity to deduct their health care benefits on insurance before April 15, and our side did everything we could to expedite the ability for that to occur. The Senate insisted on including such—

Mr. DEUTSCH. Regular order, Mr. Speaker. What about rules? Mr. SOLO-MON, what about 1-minutes?

The SPEAKER pro tempore. The gentleman from Florida is out of order.

Mr. DEUTSCH. What about 1-minutes, Mr. SOLOMON? I would ask for unanimous consent that the gentleman be able to conclude and that I have 1 minute to respond.

The SPEAKER pro tempore. The gentleman from Florida will suspend. There will be regular order.

The Chair recognizes the gentlewoman from New York [Ms. VELÁZQUEZ]. For what purpose does the gentlewoman rise?

AN AMERICAN DREAM RESTORA-TION ACT FOR THE WEALTHY

(Ms. VELÁZQUEZ asked and was given permission to address the House for 1 minute, and to revise and extend her remarks.)

Ms. VELÁZQUEZ. Mr. Speaker, this week the American people see the Contract With America for what it really is, that the centerpiece of the Republican agenda, the so-called American Dream Restoration Act, is nothing but a massive tax giveaway to the wealthy.

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Last Friday, the Wall Street Journal reported that we give \$228 billion a year in tax breaks and subsidies to large corporations. The rest of the country gets crumbs, and then picks up the tab

This legislation is really an American dream denial act. In order to finance the tax proposals, the Republicans will deny the Republican dream to the millions of students that need financial aid to get a college education. Elimination of the Stafford loan program will deny 4.5 million low- and middle-income students college aid; ending Perkins loans cuts out another 740,000 students. Seven hundred and fifty thousand more college kids will lose their work-study jobs.

These are the cuts that the Republicans will demand in order to finance billions of dollars of tax breaks for the rich. Almost half of this tax giveaway goes to the wealthiest 10 percent of the country. This is the Republican contract. What is there to celebrate? Please, Mr. Speaker, do not forget to include corporate welfare reform in your next 100 days.

VOTE FOR TAX RELIEF

(Mr. FORBES asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. FORBES. Mr. Speaker, I rise today in full support of the Tax Fairness and Deficit Reduction Act. Over the past 4 years, Americans have been hit with two of the largest tax increases in modern memory. While home mortgage rates have continued to rise, the cost to Long Island and my area has continued to rise, Washington agencies and departments have enjoyed double digit increases in their spending budgets, helped along by over \$300 billion in new taxes over the last 4 years on hard working American families.

Today we begin the process to reverse what has been a de facto policy in Washington of punishing families. We will give \$190 billion back to the American people for their own tax relief.

One important element of this tax relief bill is a provision to help along the job creators, the small business men and women of this country who are creating the jobs. On eastern Long Island small businesses are the heart of our local economy, and across America. It is time that Washington understood and that my colleagues on the other side understood that the American people need tax relief.

THE FAMILY TAX-BREAK ACT

(Mr. TUCKER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TUCKER. Step right up. Step right up for the GOP's famous disappearing act. Yes, the circus has come to town. Deficit reduction, now you see it, poof, now you do not.

Yes, Republicans want to cut taxes, but it does not take a rocket scientist to know that they cannot cut taxes \$700 billion and at the same time reduce the deficit.

This slight-of-hand tax bill is not the deficit reduction that the voters have demanded and that the Republicans in their Contract With America have promised. The Republicans' proposed tax cut will explode the deficit at a time when deficit reduction is what is needed in this country most. This \$700 billion tax cut will be a neat trick all right. It will take money out of the hands of the poor and give it into the hands of the very, very rich.

Mr. Speaker, as Yogi Berra once said, "It is deja vu all over again." The same trickle-down theory that they used in the 1980's is coming back again. It is the same trickle-down that quadrupled the deficit in the first place. In this sick, sad three-ring circus that they call the Republican GOP Party, we know that the elephants do not forget, but neither do the American taxpayers.

THE SERVE-THE-RICH SCAM GAME

(Mr. WATT of North Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.) Mr. WATT of North Carolina. Mr. Speaker, today the House is scheduled to pass the crown jewel of the Republican's serve-the-rich contract scam. The American public needs to understand how the Republican serve-the-rich scam game is played.

Start with the number, \$11,266. That happens to be the average amount people who make over \$200,000 a year will save in taxes each year under the Republican's tax plan. That also happens to be the approximate cost of leasing a brand new foreign-made Mercedes Benz automobile. It also happens to be the amount it would cost to serve 6,294 school lunches to poor school kids who otherwise go hungry.

So you make the choice: a brand new foreign-made Mercedes Benz for the rich, or 6,294 school lunches for the U.S. poor. And we wonder why our children are hungry? We wonder why our dollar is valueless? Get real, Congress. Let us not play the Republican servethe-rich scam game.

LET FAMILIES SPEND MONEY, RATHER THAN GOVERNMENT

(Mr. DREIER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DREIER. Mr. Speaker, fascinating figures we have been hearing from our colleagues from the other side of the aisle about Mercedes Benzes and school lunches. Let us counter it just a little. A message for America's families: When the big-government party warns you how bad off you will be if you get to keep your money rather than sending it to Washington, DC, hide your wallet.

We have heard a lot about student loans lately. Let us look at the real impact of spending money back to families rather than funding more government.

If a family takes the \$500 per child tax credit that we offer today and puts it in a tax-free American Dream savings account that we will offer today, they will have \$14,766 tax free for each child after 18 years. Now, if in return the smaller government no longer subsidized interest on college loans, the end of the world according to big-government liberals, the average loan would cost \$21 more per month over the life of a student loan. That is \$2,520.

Our answer to failed big-government liberalism is to give the people the chance to keep \$14,766 of their own money. They can fully replace Government help with college and still have over \$12,000 left.

EDUCATION IS THE GATEWAY TO EVERYTHING

(Ms. ESHOO asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)